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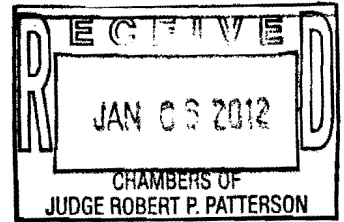
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MEMO ENDORSED

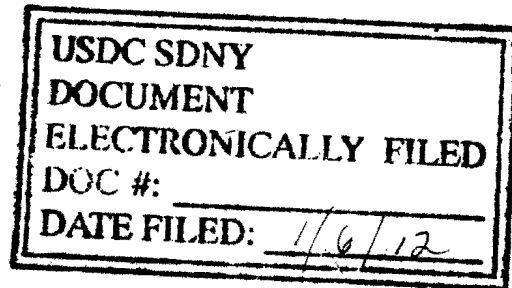
January 6, 2012

VIA FACSIMILE
(212) 805-7917

The Honorable Robert P. Patterson
United States District Court
Southern District of New York
500 Pearl Street
New York, New York 10007



Re: Levin v. Bank of New York, *et al.*
Docket No.: 09 Civ. 5900 (RPP)
Our File No.: 375.0026



Dear Judge Patterson:

We are attorneys for third-party defendant Central Bank of Nigeria ("CBN") and we write to request additional time to answer or otherwise respond to the third-party complaint recently filed by J.P. Morgan Chase Bank N.A. ("J.P. Morgan") in this action. CBN is an instrumentality of the Federal Republic of Nigeria within the meaning of the Foreign Sovereign Immunities Act. *See Verlinden B.V. v. Cent. Bank of Nigeria*, 647 F.2d 320, 322 n.4 (2d Cir. 1981), *rev'd on other grounds* 461 U.S. 480 (1983).

CBN's response to J.P. Morgan's third-party complaint is due on January 16, 2012. (*See* 28 U.S.C. § 1608(d) (providing a sixty-day period for an instrumentality of a foreign state to respond to pleadings)). CBN respectfully requests an extension of time to February 16, 2012 to respond to the third-party complaint. This is CBN's first request for an extension. CBN has obtained consent to this extension from counsel for J.P. Morgan and the Heiser Creditors.

We thank the Court in advance for its consideration of this request.

Respectfully submitted,

BROWN GAVALAS & FROMM LLP


David H. Fromm

Application granted
See 09 Civ. 5900
Robert Patterson
USDC
1/6/12

BROWN GAVALAS & FROMM LLP

The Honorable Robert P. Patterson
January 6, 2012
Page 2 of 2

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